



MALTA INSTITUTE OF TAXATION

MALTA REPRESENTED AT HIGH LEVEL TAXATION FORUM 27th April 2005

Mr. George Farrugia, Treasurer of the Malta Institute of Taxation, attended the taxation FORUM organised by the CONFEDERATIONE FISCALE EUROPEENEE (cfe) on 27th April, 2005 in Brussels.

This meeting was characterized by the high level of speakers and the levels of the presentations made.

On the agenda for this year's FORUM were two important subjects about which one is bound to hear a lot more in the coming months.

The first subjects discussed at this meeting was A Tax Treaty for Europe, which discussed the various forms of discrimination between European citizens still existent in Europe in the area of direct taxations. The discussion revolved about the various aspects of the "D" and the Bujara cases at present pending before the European Court of Justice. In the panel of speakers on this subject was Dr. Dennis Webber a lawyer and lecturer at the university of Amsterdam who is the lawyer for the taxpayer in the "D" case. Other speakers included Dr. Richard Lyal from DG Legal Services at the European Commission , Dr. Otmar Thommes, Managing Tax Partner at Deloitte Touche in Munich, Germany and Ms. Stella Raventos Calvo from the CFE direct taxation committee who also chaired this session. The main discussion during this session revolved about the potential of the two cases being won by the taxpayer based on other ECJ cases decided on the basis of the MOST PREFERRED NATION and the ANTI DISCRIMINATION clauses in the European Treaty.

The afternoon session another subject was brought before the FORUM. This was the VAT treatment of immovable property where the different forms of taxation applicable to this area through the European member states were discussed. The session was chaired by Mr. Gottfried Schellmann, chairman of the indirect tax committee of the CFE, whilst the panel speakers included Dr. Alexander Wiedow , director of the Indirect Taxation and Tax administration at the European Commission, Christian Amand, a tax consultant and member of the CFE Fiscal Committee and Mr. Robert Vermeulen, another member of the CFE Fiscal Committee. Each of the panel brought forward various problems being encountered across Europe as a result of the current provisions in the SIXTH DIRECTIVE on Vat implementation throughout the Union.





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Closing this year's FORUM, Mr. Paul Morton, Vice President of the CFE commented on the exceptional attendance which numbered over 240 delegates and the high level of speakers during both sessions. He also thanked Mr. Laszlo Kovacs, the Taxation and Customs Union Commissioner in the Barroso commission who opened the morning session as well as Mr. Didier Reynders, Minister of Finance in the Belgian government who also spoke at the meeting about the effects that EU fiscal legislation has on his own national government.